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Just the thing for the coming summer. They are cool to sleep on and with a nice comfortable spring and mattress one don't feel the summer heat.

We have received a fine line of the very latest styles and have them now on sale at our store.

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165 S. King Street.

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1182 Union Street.

BOARD AND ROOMS.

First class board. Meals 25c.; \$4.00 per week. Meal tickets \$4.50. Best meal in the city for the money.

FOR PICNICS, Drives, etc.; holds 24 persons; cost \$4000—The Swell Thing—NEW TALLY-HO at

## TERRITORY STABLES

No. 548 S. King St. Phone Main 35

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## LIVERY RATES.

To Take Effect March 1st, 1905.

The five stables mentioned below have agreed on the following prices:  
Single horse and buggy for half day, \$3.00; Sundays, \$4.00.  
Horse and surrey for half day, \$4.00  
Sundays, \$5.00.  
Team and buggy for half day, \$6.00  
Sundays, \$8.00.  
Team and three seater for half day \$8.00; Sundays, \$10.00.  
Four-in-hand for half day, \$15.00 with 15 or less passengers.  
Tally-ho, six horses, 15 to 20 passengers, \$20.00; one dollar for each additional passenger.  
Saddle horses, \$2.50; all day, \$3.00.  
Horse and buggy, one month, \$60.  
Horse and surrey, one month, \$75.  
All horses returned after 7 p. m., not less than \$1 extra.  
All horses returned after 1 a. m., not less than \$1 extra.  
Boarding saddle horses, \$20.00.  
Ordinary buggy horse, \$25.00.  
Doctor's rig, \$27.50.  
Delivery horses, \$25.00.

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CLUB STABLES, Fort St., above Hotel St.  
Telephone Main 109.

## ALL KINDS OF RUBBER GOODS

Goodyear Rubber Co.  
R. H. PEASE, President.  
San Francisco, Cal., U. S. A.

## ACCOUNTS COMMISSION SUBMITS ITS REPORT

### Exhaustive Result of the Labors of Three Experts Selected by Governor Carter for the Task.

The report of the Accounts Commission, appointed by Governor Carter agreeably to a resolution passed at the last session of the Legislature, the extra session of 1904, has been completed. The Commission, consisting of L. L. McCandless, W. W. Harris, and Richard H. Trent, was appointed by the Governor several months ago, and has been hard at work on its report, which is a document showing on its face the labor that was involved in its preparation.

The resolution calling for the appointment of the Commission provides "that the Governor be authorized to appoint a commission of three men, to serve without pay, to investigate and report at the next session of the Legislature a plan for the reorganization of our system of accounts, by establishing funds for each island or District, so that the residents in each may be able to see what each district contributes to the support of the whole, and how much has been expended for improvements and the maintenance of public institutions in each."

The text of the report itself follows:

Hon. George R. Carter, Governor:

Sir: The Commission appointed by you under Joint Resolution passed by the Hawaiian Legislature in special session in 1904, to investigate and report at the next regular session of the Legislature a plan for the reorganization of the Territorial system of accounts, respectfully submits its report. In order to get a definite idea of the receipts and expenditures of the Territory, as related to taxation division, your Commission secured from the Auditor's office a full statement of receipts and expenditures for a period of 12 months—from July 1, 1903, to June 30, 1904—showing sources of revenue and location of expenditures.

With the kindly assistance of yourself and the Auditor, these receipts and expenditures have been segregated under five general headings, as follows:

Territorial, First District, Second District, Third District, Fourth District.

Under the heading of "Territorial" we have placed all receipts and expenditures of a general character which were not directly applicable to any one of the taxation divisions.

Under the heading of "First District" we have placed all receipts and expenditures of the Island of Oahu not general in character.

Under the heading of "Second District" we have placed all receipts and expenditures of the Islands of Maui, Molokai and Lanai, not general in character.

Under the heading of "Third District" we have placed all receipts and expenditures of the Island of Hawaii, not general in character.

Under the heading of "Fourth District" we have placed all receipts and expenditures of the Islands of Kauai and Niihau, not general in character.

From the statements furnished by the Auditor, the Commissioners found that during the period covered July 1, 1903, to June 30, 1904, the total income of the Territory was \$2,415,336.33, from the respective divisions, as follows:

Territorial, \$646,082.46, or 26.75 per cent of total; First District, \$1,018,305.08, or 42.16 per cent of total; Second District, \$205,079.68, or 8.49 per cent of total; Third District, \$387,087.53, or 16.03 per cent of total; Fourth District, \$158,781.58, or 6.57 per cent of total. Total, \$2,415,336.33.

The expenditures for the same period were:

Territorial, \$1,381,233.12, or 57.19 per cent of income; First District, \$830,840.14, or 34.40 per cent of income; Second District, \$101,720.81, or 4.21 per cent of income; Third District, \$271,183.33, or 11.23 per cent of income; Fourth District, \$32,126.70, or 1.33 per cent of income. Total, \$2,677,104.37, or 110.34 of income.

From the above tables it will be seen that whereas the Territorial expenditures were \$1,381,233.12, the Territorial

income was only \$646,082.46, showing a deficit in Territorial account of \$735,150.66.

In searching for the most equitable plan of apportioning this deficiency in the Territorial account to the several taxation divisions, your Commissioners noted that in the period mentioned the sum of \$1,226,480.63 was realized from the tax of one per cent on real and personal property in the Territory, distributed as follows:

1st Dist. \$682,843.82, or 55.67% of whole  
2nd Dist. 148,253.40, or 12.09% of whole  
3rd Dist. 277,312.90, or 22.61% of whole  
4th Dist. 118,070.50, or 9.63% of whole  
Total \$1,226,480.63 100.00%

And to make up the deficiency in the Territorial account it would require 60 per cent of the total taxes collected on real and personal property under the 1 per cent assessment, making the several taxation divisions contribute to the Territorial account, as follows:

1st Dist. \$389,706.29, or 55.67% of deficit  
2nd Dist. \$8,952.04, or 12.09% of deficit  
3rd Dist. 166,387.74, or 22.61% of deficit  
4th Dist. 70,842.30, or 9.63% of deficit  
Total \$735,888.37 100.00%

A fraction more than required.

Now it will be interesting to note, with calculations based on these percentages, what net amount, after deducting for the deficit in Territorial account, was contributed by each taxation division to the revenues of the Territory during the 12 months under consideration, and what amounts were expended in the respective districts during the same period. The following figures tell the story:

First District—Total local revenues, \$1,018,305.08; less: Territorial account, \$409,706.29; net local revenues, \$608,598.79; local expenditures, \$830,840.14.

Second District—Total local revenues, \$205,079.68; less: Territorial account, \$88,952.04; net local revenues, \$116,127.64; local expenditures, \$101,720.81.

Third District—Total local revenues, \$387,087.53; less: Territorial account, \$166,387.74; net local revenues, \$220,699.79; local expenditures, \$271,183.33.

Fourth District—Total local revenues, \$158,781.58; less: Territorial account, \$70,842.30; net local revenues, \$87,939.28; local expenditures, \$32,126.70.

Total local revenues for all districts, \$1,769,253.87. Total less: Territorial account for all districts, \$735,888.37. Total net local revenues for all districts, \$1,033,365.50. Total local expenditures for all districts, \$1,295,871.25.

In order to suggest a system of Territorial accounting which will show the sources of funds, as contemplated, the Commissioners have thought it well, as nearly as possible, to calculate what sum will be required during the biennial period soon to begin for general Territorial expenditures, so that a plan may be devised whereby each district's net revenues, after providing its share

## GIVES ALMOST INSTANT EFFECT

## PAINE'S CELERY COMPOUND

HIS QUICK RESTORATION.

A Few Days of Paine's Celery Compound Made this Worn-Out Man "the Picture of Health."

"I was a victim of nervous debility, caused by a severe attack of la Grippe. For a long time I was sick so I could not work without an awful effort and could not eat because of having no appetite. I was extremely nervous. I tried several remedies with no effect, and a vacation did not accomplish any good results.

"A friend recommended your Paine's Celery Compound. To my surprise, IN A FEW DAYS I noticed a general improvement in my health.

"I became THE PICTURE OF HEALTH and have not felt badly since then.

"Gratitude compels me to write to you to tell you how Paine's Celery Compound restored me from a wreck. I wish to heartily thank you for this benefit."—W. E. GROVE, 1603 Locust St., St. Louis, March 5.



MR. W. E. GROVE.

## REALTY TRANSACTIONS.

Entered for Record March 4, 1905.

Mary P Macpherson and hsb by att of mtgee to S S Paschal.....F A  
Mary P Macpherson and hsb by att of mtgee to S S Paschal.....D  
Solomon L Peleioholani and wf to Manuel Silva.....D  
J Kaakahi and wf to S K Kuli-kahi (k).....D  
Pau and hsb to Mrs Eliza K Ka-wailepole.....D  
T Machida to C F Bradshaw.....C M  
Kamauna Keikiole and hsb to La-upahoehoe Protestant Church.....D  
Maria F de Santos and hsb to Ma-nuel Pacheco.....M

Entered for Record March 6, 1905.  
Kaleo (k) et al to Imihia (w).....D  
Kaleo (k) et al to Dinah H Kau-hahaa (w).....D  
Kaleo (k) et al to Moses Kauhahaa.....D  
Kaleo (k) et al to Peter K Hale-manu.....D  
Anima et al by Comr to John J Nevin.....D  
Manoel P Matiens and wf to Kelli-kookua (w).....D  
Henry Smith et al Trs to Prot Episcopal Church in H I.....D  
James B Roberts to Irwin J Muma A O Rosa Tr to Antonio da Rocha D  
McCorriston and wf to H Water-house Tr Co Ltd Tr.....M  
Mary J Montano and hsb to J D Grant.....D  
Mrs Mauihi to H J L Pauahi (k).....D  
Est of Aka by Admr to S Kalapoe-poe.....Rel  
S Kalapoe and wf to Walter H Bradley.....M  
Wahine Kahu (w) to J H Coney.....M  
Kaloha and hsb to David Kainoa et al.....D  
E Colt Hobron and wf to Edward H F Wolter Tr.....D  
Claus Spreckels & Co by atty to E C Hobron.....PR  
Walter C Weedon and wf to Emma V Harrison.....D  
John P Cabral to Joe Monteiro.....BS  
C Brewer & Co Ltd to Hannah Carter.....D  
Elizabeth Kuhio et al to C Brewer & Co Ltd.....Ex D  
A N Campbell Tr to Tam Kong Ming.....Rel  
Mary Hanuna and hsb to Alex-ander & Baldwin Ltd.....D  
Onomea Sugar Co to K Maki.....Rel  
William H Kaleo to Wahiawa Water Co Ltd.....D  
E C Rhodes to Hawn Fruit & Plant Co Ltd.....Consent

Now, if these figures be correct, and we believe them to be approximately so, it is found that the income by districts, the portion of such income to be devoted to Territorial deficit, and the net revenue of each district, will be as follows:

1st ..\$2,023,680.00 \$801,648.00 \$1,222,032.00  
2nd .. 407,520.00 174,096.00 233,424.00  
3rd .. 769,440.00 325,584.00 443,856.00  
4th .. 315,360.00 128,672.00 176,688.00  
Total \$3,516,000.00 \$1,440,000.00 \$2,076,000.00

Your Commission believes it would be a good idea to have district funds established on some equitable basis as will be suggested by the foregoing tables, and we respectfully recommend that an effort be made to have the Territorial Legislature now in session enact necessary laws to have such effect.

This being done, we would further respectfully suggest that the excellent system of accounting now in use in the Auditor's office might be made to cover the requirements of the new conditions thus created by the adoption of a general cash book with columns for the respective funds, and the opening of separate ledgers for the funds so created.

We would also further recommend that as far as practicable the bookkeeping for all the governmental departments be done in the Auditor's office, and that all government dues be payable into the Treasurer's office direct, instead of through several departmental offices, as at present.

Respectfully submitted,

L. L. McCANDLESS,  
W. W. HARRIS,  
RICHARD H. TRENT,  
Commissioners.  
Honolulu, T. H., March 7, 1905.

## COMMON PROPERTY

Public Praise is Public Prop-erty—Honolulu People May Profit by Local Experience.

Grateful people will talk. Tell their experience for the public good.

Honolulu citizens praise Doan's Backache Kidney Pills.

Kidney sufferers appreciate this. They find relief for every kidney ill. Read what this citizen says:

The Rev. J. Nua of Kawaihahao in-forms us:

"I suffered from kidney trouble, which was, I believe, caused by my lifting heavy weights whilst young. Pains in the small of my back were one of the symptoms of my complaint. My trouble extends back to the time when I was 28 years of age, and as I am now 49, that is a considerable period. During all this time I was subject to pains in the back. They continued despite the fact that I consulted several physicians and took numerous remedies. No relief thus gained can be compared to the benefit obtained from using Doan's Backache Kidney Pills. I have got on wonderfully well since taking them. I am quite satisfied with the result, and shall always have some of the pills by me, even when going from Honolulu to other missionary fields in the South Pacific. There is no other remedy like Doan's Backache Kidney Pills for kidney complaints, including backache."

Doan's Backache Kidney Pills are sold by all druggists and storekeepers at 50 cents per box (six boxes for \$2.50), or will be mailed on receipt of price by the Holliester Drug Co., Honolulu, wholesale agents for the Hawaiian Islands.

## Better Be Sure Than Sorry

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LIST OF OFFICERS.

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## NOTICE

Notice is hereby given that the firm of Bo Lung, dealers in dry goods, on King street, opposite the See Yap So-ciety Building, of which Lum Bo is manager, has been sold to Kwong Chang & Co., and that March 3 of this year has been appointed as the date of final settlement, also that the firm of Kwong Chan & Co. shall not be responsible for any outstanding debts of the firm of Bo Lung or its manager Lum Bo.

KWONG CHAN CO.  
Honolulu, Feb. 28, 1905. 7039

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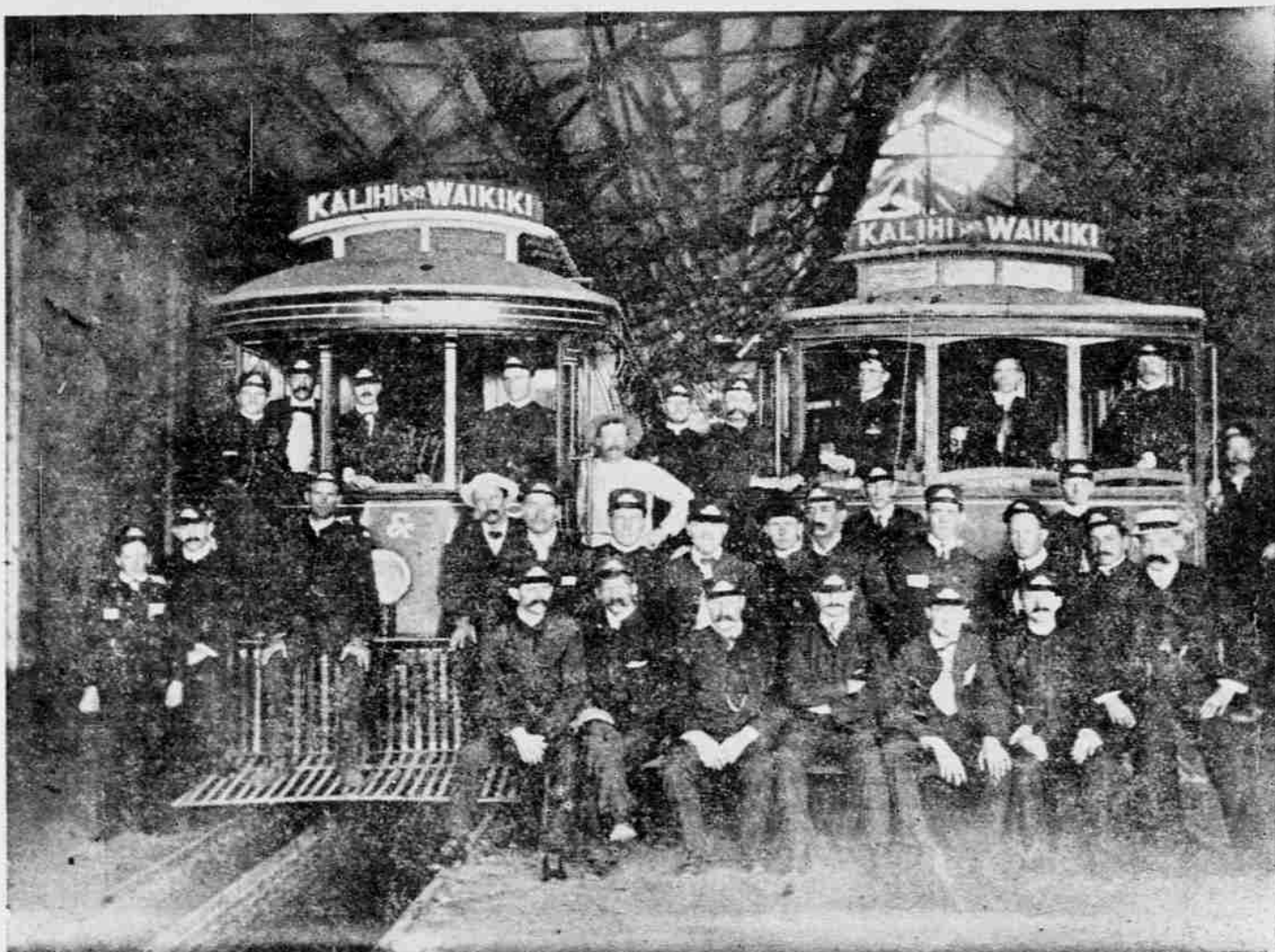
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